THE HON'BLE SRI JUSTICE J.CHELAMESWAR

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO.5684 OF 2006

Date:20-11-2006

Between:

M/s Laxmi Engineers & Contractors …Petitioner

And

The Commercial Tax Officer …Respondent

THE HON'BLE SRI JUSTICE J.CHELAMESWAR

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO.5684 OF 2006

O R D E R *(Per the Hon'ble Sri Justice J.Chelameswar):*

The writ petition is filed with a prayer as follows:

> *"For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue Writ of Mandamus or any other appropriate writ or order or direction declaring the action of the respondent in passing the impugned proceedings dated 14.2.2006 in FORM VAT 305 levying tax, penalty of Rs.84,416/- and interest of Rs.14,675/- in the same order as arbitrary, contrary to the provisions of the AP VAT Act 2005 and also in violation of principles of natural justice and consequently declare the action of the respondent in levying tax, penalty and interest in one proceeding is not justified and pass such other order or orders or direction."*

The impugned order is clearly an appealable order under Section 31 of the Andhra Pradesh Value Added Tax Act, 2005 (for short "the Act"). In these circumstances, we do not see any reason to entertain this writ petition and the same is accordingly dismissed at the admission stage. However, it is open to the petitioner, if he is so advised, to file an appeal under Section 31 of the Act within a period of one week from today.

_____

(J.CHELAMESWAR,J)

Dated 20th November, 2006

_____

(D.APPA RAO,J)

vrn